1953 **K** **File No.** Accounts Charity 53

Legal Dept

C. **BRANCH**

Subject:— Notes relating to procedure Treasury and Financial arrangement with regard to charity organizations

P.11 E

File No. Accounts charity | 53

Gen. 184.

576-A

Accounting procedure regarding credit to be given to the Public Trusts Administration Fund for receipts of revenue accrued due to the levy of Court Fees in the form of adhesive stamps affixed to documents in the Charity Commissioner's Office and the various Public Trusts Registration Offices.

GOVERNMENT OF BOMBAY,
Legal Department,
Resolution No.11295/C,
Bombay Castle, 16th May 1953.

Letter from the Charity Commissioner, Bombay, No. 1874, dated the 27th June 1952.

RESOLUTION:- Under the Bombay Public Trusts Act,1950 (Bom.XXIX of 1950) Court Fees is recovered in the form of adhesive stamps affixed to documents. The levy of the Court Fee was considered necessary because of the fact that the various applications and appeals provided under the Act entail considerable work to the Charity Commissio er or the Deputy and Assistant Charity Commissioners and also in many cases involve adjudication of property right as between public trusts and private persons and other judicial issues. The public Trusts Administration Fund established by virtue of section 57(1) of the Bombay Public W Trusts Act,1950, vests in the Charity Commissioner. It is non-Government Fund. The expenses of the Charity organization intially borne by the State Government are required to be reimbursed to Government from the Public Trusts Administation Fund at the end of each financial year. The receipts on account of the Court fees being in the form of adhesive stamps are not credited to the Public Trusts Administration Fund. The revenue thus accrued is credited as usual under "IX-Stamps".

2. Under section 57(2)(a) of the Bombay Public Trusts Act,1950, Government is vested to allot to the Public Trusts Administration Fund at the end of each financial year, such sums as may be determined on the submission by the Charity....

the Charity Commissioner to the Government of an accou
of the Court fee stamps actually realised in the Chari
Commissioner's office and the Public Trusts Regis=
tration offices on the basis of an account of the Cou
fee recovered under Schedule B to the Act maintained i
those offices. In order to show this payment in
Government accounts, it should be debited to "57-
Miscellaneous-G,. Contributions- other Grants-in-aid".
aid". The bills preferred by the Charity Commissioner
Bombay in such matters should be countersigned by the
Secretary to the Government of Bombay, Legal Department

By order and in the name of the
Governor of Bombay,

J R. DHURANDHAR

Secretary to Government.

To

The Charity Commissioner, Bombay,

The Accountant General, Bombay (through the Finance Department),

The Finance Department,

The Development Department.

EKN.24/8/

No. CHE 1253-E,
Local Self Government and Public Health Department,
Bombay Castle, 1st June, 1953.

To

The Director of Public Health for the Government of Bombay.
The Sugeon General with the Government of Bombay.
The Director of Local Authorities, Northern Division/ Central Division/ Southern Division.

Subject:- Endowment funds.
Suggestion that endowments below Rs.2,000 may not be accepted.

Under section 43 of the Bombay Public Trust Act,1950 the Charity Commissioner is the Treasurer of Charitable Endowments for the State of Bombay, appointed under the provisions of the Charitable Endowments Act 1890. The ministerial work relating to Charitable endowments which was being done by the office of the Accountant General, Bombay has been taken over by the office of the Charity Commission from the 8th May, 1952. There are in all 426 charitable endowments, as on 31st March,1952 vested in the Treasurer out of which a bout 118 are petty endowment funds whose capital amount ranges between Rs.100 to Rs.1,000. In respect of these petty endowments, the procedure adopted by the Treasurer for payment of interest to administrators is by Money Order. As the total number of annual payments is as large as 1300 and as the amount of half yearly interest in respect of these petty Endowments required to be remitted to the administrators vary from Rs.1-8-0 to Rs.25-0-0 at a time, the Treasurer finds it inconvenient and cumbersome to effect remittances of the Petty amounts of interests collected, to one or more administrators and t obtain official receipts from them for audit purposes. Moreover, this procedure involves heavy administrative labo and unnecessarily increases cost of maintenance of his office Establishment. With a view, therefore, to save the labourous procedure of remittance by Money Order which involves disproportionate work in the office of the Treasurer, the Treasurer has suggested the endowment funds having securities ~~the~~ of less than Rs.2,000/- may not be accepted in future.

2. Please state whether there is any objection to the proposal.

Sd/
Assistant Secretary to the Government of Bombay,
Local Self Government and Public Health Department.

EKN.24/8/

No.749-C
Legal Department,
Bombay Castle,(Bombay No.1)12th January 1954.

MEMORANDUM.

The undersigned presents compliments to the Deputy Secretary to the Government of Bombay, Finance Department, and with reference to that Department unofficial reference dated the 5th January 1954 is directed to forward herewith an application in triplicate in form 'A' appended to the Bombay Contingency Fund Rules,1953 for an advance of Rs.89,848-0-0 being the value of Court fee Stamps recovered under the Bombay Public Trusts Act,1950 for the period from 21st January 1952 to 31st March 1953, which is required to be allotted to the Public Trusts Administration Fund under section 57(2)(e) of the said Act.

By order and in the name of the
Governor of Bombay,

for Secretary to Government.

To.

The Deputy Secretary to Government of Bombay,
Finance Department.

EKN.24/8/

FORM "A"

(See rule 2)

Application for advance from the contingency Fund of the State of Bombay for the year 1953-54

Name of The Department.	Appln. No. and date (Departmental File No.)	Brief particulars of the additional expenditure involved.	Circumstances in which provision could not be made in the budget.	Why its postponement is not possible.	The amount required to be advanced from the Contingency Fund will full cost of the proposal for the year or part of the year, as the case may be.	Major head, Minor head, Sub-head and detailed head of account under which the supplementary demand or appropriation will eventually have to be obtained.	R. E. M. A. R. K. S.
1	2	3			6	7	8
Legal Department.	No.749-C Dt.12-1-54.	The Public Trusts Administration Fund is established by virtue of sec.57(1) of the Bombay Public Trusts Act,1950 and is a non-Govt. Fund. The receipts on account of the Court fee on various documents being in the form of adhesive stamps are credited as usual under "I-X-Stamps". These receipts are required to be allotted to the P.T.A. Fund at the end of each financial year. The additional expenditure of Rs.89,848/- involved being the value of the Court fee stamps recovered under the Act during the period from 21-1-52 to 31-3-53 is now required to be allotted to the P.T.A.Fund.	Govt. orders in this connection were issued in G.R.L.D. No.11295/C Dt.16-5-53. The expenditure was not anticipated at the time of framing the budget estimates for the years 1952-53 and 1953.54. Provision could not therefore be made in the budget.	Its postponement is not possible as the amount is already recovered in the form of adhesive stamps and is credited to Govt. under 'I-X-Stamps' and is now required to be allotted to the P.T.A. Fund.	Rs.89,848.0.0 for the period from 21-1-1952 to 31-3-53.	57-Misc. 3.Contributions other grants-in-aid.	Vide G.D.F. from F.D. Dt. 5-1-54

FIN.24/8/

IMMEDIATE.

No.1829-C
Legal Department,
Bombay Castle (Bombay No.1),27th January 1954.

MEMORANDUM.

The undersigned presents compliments to the Deputy Secretary, to the Government of Bombay, Finance Department, and with reference to paragraph 2 of that Department Circular No.37/33-V, dated the 6th January 1954, on the above subject, and also with reference to that Department note, dated the 21st January 1954, is directed to forward herewith three copies of supplementary demand under the major head "57-Miscellaneous".

By order and in the name of the Governo
of Bombay.

Assistant Secretary to Government.

To

The Deputy Secretary to the Government of Bombay,
Finance Department.

EKN.24/8/

Supplementary demand.

57-Micellaneous -G. Contributions- other Grant-in-aid.

Minister in charge- Shri D N.Desai.

Items: Credit to be given to the Public Trusts Administratio Fund for receipts of revenue accrued due to the levy of ~~Court~~ Court fee in the form of adhesive stamps affixed to documents in the Charity Commissioner's Office and the various Public Trusts Registration Offices.

Court fee A

Recureent -nil. Non-Recurrent Rs.89,848/-

Total Rs.89,848. Ultimate annual recurrent -nil

Remarks:.

Under the Bombay Public Trusts Act,1950,Court Fee is recovered in the form of adhesive stamps affixed to documents. The levy of the Court Fee was considered necessary because of the fact that the various applications and appeals provided under the Act entail considerable work to the Charity Commissioner or the Deputy and Assistant Charity Commissioners and also many cases involve questi of adjudication of property rights as between public trusts a private persons and other judicial issues. The public Trust Fund established by virtue of section 57(1) of the Bombay Public Trusts Act, 1950, vests in the Charity Commissioner. It is a non-Government Fund. The expenses of the Charity Organization initially borne by the State Government are required to be reimbursed to Government from the public Trus Administration Fund at the end of each financial year. The receips on account of the Court Fee being in the form of adhesive stamps are not credited to the Public Trusts Administration Fund. The revenue of Rs.89,848/- thus accrued durir the period from 21-1-52 to 31-3-53 is credited as usual under "IX-Stamps" and is now required to be allotted to the P.T.A. Fund under section 57(2)(e) of the Act. As Government orders in this connection were issued in May 1953 and the expenditure was not anticipated at the time of framing the budget estimates for the years 1952-53 and 1953-54, no provision was proposed in the current year's budget estimates.

EKN.24/8/

IMMEDIATE.

No.5963/C
Legal Department,
Bombay Castle (Bombay No.1)2nd March 1954

Subject:- Credit for the Court Fee Stamps recovered under the Bombay Public Trusts Act,1950.

MEMORANDUM.

The under-signed presents compliments to the Accountant General, Bombay, and is directed to convey the sanction of Government to the payment of a grant-in-aid of Rs.89,848/- (Rupees eighty nine thousand eight hundred and forty eight) only to the Charity Commissioner, Bombay, being the amount of the Court Fee Stamps realised in the Charity Commissioner's office and the Public Trusts Registration offices under the Bombay Public Trusts Act,1950, for the period from 21st January 1952 to 31st March 1953 and credited to Government under "IX-Stamps" and which the Government is now pleased to allot to the Public Trusts Administration Fund.

2. The expenditure should be debited and met from the supplementary grant of Rs.89,848/- under "57- Miscellaneous-G.Contributions - other Grant-in-aid" passed by the Bombay Legislature on the 27th February 1954.

By order and in the name of the Governor of Bombay,

Assistant Secretary to Government.

To

The Accountant General, Bombay,
(through the Finance Department).

Copy to:-

The Finance Department,

EKN.24/8/ The Charity Commissioner., Bombay.

No.23504/C

Legal Department,

Bombay Castle (Bombay No.1), 23rd November 1953.

Subject:- Grant-in-aid for maintenance of Charitable Endowments Accounts.

MEMORANDUM.

The undersigned presents compliments to the Accountant General, Bombay, and is directed to convey the sanction of Government to the payment of Rs.5375/- (Rupees five thousand three hundred and seventy-five only) and Rs.6000/- (Rupees six thousand only), to the Charity Commissioner, Bombay, being the amount of the grant-in-aid for maintaining accounts of charitable Endowments for the years 1952-53, and 1953-54, respectively.

The expenditure should be debited and met from the sanctioned grant of the current year under "57-Miscellaneous G-Contributions.

By order and in the name of the Governor of Bombay,

Assistant Secretary to Government.

To

The Accountant General, Bombay (through the Finance Department).

Copy to

The Finance Department,

The Charity Commissioner, Bombay.

EKN.24/8

No.23127/E

IMMEDIATE. Legal Department,

Bombay Castle (Bombay No.1)17th November 1953.

Subject:- Budget Estimates 1954-55 under 25-General Administration, K. Civil Secretariat etc.

MEMORANDUM.

The undersigned presents compliments to the Assistant Secretary to Government, Finance Department, and is directed to request that a provision of Rs.6,000-0-0 (Rupees six thousand only) for the year 1954-55 may be made under "25,General Administration Civil Secretariat and Head-quarters Establishment.Establishment charges paid ex to or recoverable from other Governments etc". for charges payable to the Charity Commissioner, Bombay, for maintaining accounts of charitable endowments.

By order and in the name of the Governor of Bombay,

Assistant Secretary to Government of Bombay, Legal Department.

To

The Assistant Secretary to Government,
Government of Bombay,
Finance Department,.

EKN.24/8/

IMMEDIATE.

No.2449-C
Legal Department,
Bombay Castle(Bombay No.1),4th Feb. 1954.

Subject:- Reappropriation 1953-54
Legal Department.

MEMORANDUM.

The undersigned presents compliments to the Assistant Secretary to Government, Finance Department, and is directed to request that a provision of Rs.6,000-0-0 (Rupees Six thousand only) for the year 1954-55 may be made under "25, General Administration Civil Secretariat and Head-quarters Establishment-Establisment charges paid to or recoverable from other Government etc." for charges payable to the Charity Commissioner, Bombay for maintaining accounts of charitable endowments.

By order and in the name of the Governor of Bombay,

Assistant Secretary to Government of Bombay
Legal Department,

To

The Assistant Secretary to Government,
Government of Bombay,
Finance Department.

EKN.24/8/

IMMEDIATE. No.2449-C

Legal Department,
Bombay Castle (Bombay No.1),4th February 1954.

Subject:- Reappropriation 1953-54.
Legal Department.

MEMORANDUM.

The undersigned presents compliments to the Accountant General, Bombay and is directed to accord sanction of Government to the re-appropriation of Rs.11,375/- from the budget head "57-Miscellaneous-G.Contributions for grant-in-aid to local bodies for administration of the Bombay Shops and Establishments Act - Development Department to the budget head "57-Miscellaneous-G-Contributions Legal Department" to meet the extra expenditure of grant-in-aid sanctioned to the Charity Commissioner,Bombay, for maintaining the accounts of Charitable endowments sanctioned by Government Memorandum, Legal Department No. 23504/C, dated the 23rd November 1953

By order and in the name of the Governor of Bombay,

Assistant Secretary to Government.

To

The Accountant General,
Bombay (through the Finance Department).

Copy to:-

The Finance Department,

The Development Department,

The Charity Commissioner, Bombay.

EKN.24/8/

No.6823/C,
Legal Department,
Bombay Castle,12th March 1954.

To

The Charity Commissioner, Bombay.

Subject:- Credit of the Court Fee Stamps recovered under the Bombay Public Trusts Act,1950.

Sir,

With reference to your letter No.1635, dated the 11th March 1954, on the above subject, I am directed to return herewith a bill for grant-in-aid for Rs.89,848/- (Rupees eighty-nine thousand eight hundred and forty-eight) only duly countersigned by the Secretary to Government, Legal Department.

Yours faithfully,

Assistant Secretary to Government.

EKN.24/8/

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